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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2016

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final

☒ Return/terminated

☐ Amended return

☐ Application pending

C Name of organization

ATLANTIC LEGAL FOUNDATION

Doing business as

Number and street (or P O box if mail is not delivered to street address)

Room/suite

2039 PALMER AVENUE NO 104

City or town, state or province, country, and ZIP or foreign postal code

LARCHMONT, NY 10538

D Employer identification number

23-2022920

E Telephone number

(914) 834-3322

G Gross receipts \$ 554,495

F Name and address of principal officer

HAYWARD FISK

2039 PALMER AVENUE NO 104

LARCHMONT, NY 10538

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW ATLANTICLEGAL ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1977

M State of legal domicile PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT, FREE ENTERPRISE, INDIVIDUAL LIBERTY, SCHOOL CHOICE, AND SOUND SCIENCE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶50,276

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

HAYWARD D FISK CHAIRMAN/PRESIDENT

Type or print name and title

2017-07-06

Date

Paid Preparer Use Only

Print/Type preparer's name

GARRETT M HIGGINS

Preparer's signature

GARRETT M HIGGINS

Date

2017-06-15

Check ☐ if self-employed

PTIN

P00543209

Firm's name ▶ PKF O'CONNOR DAVIES LLP

Firm's EIN ▶ 27-1728945

Firm's address ▶ 665 FIFTH AVENUE

NEW YORK, NY 10022

Phone no (212) 286-2600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT, FREE ENTERPRISE, INDIVIDUAL LIBERTY, SCHOOL CHOICE, AND SOUND SCIENCE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 257,772 including grants of \$) (Revenue \$)
 ATLANTIC LEGAL FOUNDATION IS A NONPROFIT, NONPARTISAN PUBLIC INTEREST LAW FIRM WITH A DEMONSTRABLE HISTORY OF FIGHTING FOR THE INTEGRITY OF THE JUDICIAL PROCESS BY ENSURING THAT COURTS APPLY SOUND LEGAL AND SCIENTIFIC PRINCIPLES. THE FOUNDATION'S SOLE PROGRAM IS THE PROVISION OF REPRESENTATION AND ADVICE, WITHOUT FEE, TO INDIVIDUALS, CORPORATIONS, SCIENTISTS, EDUCATORS, TRADE ASSOCIATIONS, AND OTHER GROUPS, IN CASES THAT ADVANCE THE RULE OF LAW, LIMITED AND EFFICIENT GOVERNMENT, INDIVIDUAL LIBERTY, FREE ENTERPRISE, THE USE OF SOUND SCIENTIFIC METHODS IN JURISPRUDENCE AND REGULATORY REGIMES, AND EDUCATIONAL CHOICE.



















4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶** 257,772

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a	No
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	5	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	32	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent	31	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: CA, NY, PA, DC

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 ►CHERI R MAZZA ACCOUNTANT 25 CANOE HILL RD NEW CANNAAN, CT 06840 (203) 966-3260

Check if Schedule O contains a response or note to any line in this Part VII ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2016)

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 1

Section B. Independent Contractors

(A)	(B)	(C)
Name and business address	Description of services	Compensation

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0
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Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . .	1b				
	c	Fundraising events . . .	1c	239,400			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	244,780			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f	484,180				
Program Service Revenue	2a	_____	Business Code				
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	115			115	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ 239,400 of contributions reported on line 1c) See Part IV, line 18	a	70,200			
		b	Less direct expenses	b	111,634		
		c	Net income or (loss) from fundraising events			-41,434	-41,434
	9a	Gross income from gaming activities See Part IV, line 19	a				
		b	Less direct expenses	b			
		c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	a				
		b	Less cost of goods sold	b			
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions		442,861	0	0	-41,319	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	155,358	116,843	20,028	18,487
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	84,011	63,184	10,830	9,997
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,150	1,556	345	249
10 Payroll taxes	12,247	8,865	1,964	1,418
11 Fees for services (non-employees)				
a Management				
b Legal	5,274	5,274		
c Accounting	15,000		15,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	25,798	15,445	7,360	2,993
12 Advertising and promotion				
13 Office expenses	26,106	8,174	6,239	11,693
14 Information technology				
15 Royalties				
16 Occupancy	43,870	32,902	5,703	5,265
17 Travel	5,719	717	4,904	98
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,410		9,410	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	5,274	4,328	946	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a STATE REGISTRATION FEES	505	234	195	76
b DUES AND SUBSCRIPTIONS	250	250		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	390,972	257,772	82,924	50,276
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		20,259	1	17,378
	2	Savings and temporary cash investments		78,191	2	112,020
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		870	4	28,477
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		6,112	9	4,829
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a		10c	
	b	Less: accumulated depreciation	10b			
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		8,030	15	8,030
	16	Total assets. Add lines 1 through 15 (must equal line 34)		113,462	16	170,734
Liabilities	17	Accounts payable and accrued expenses		18,329	17	23,712
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.			25	
	26	Total liabilities. Add lines 17 through 25		18,329	26	23,712
Net Assets or Fund Balances	27	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets		95,133	27	118,545
	28	Temporarily restricted net assets			28	28,477
	29	Permanently restricted net assets			29	
	30	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		95,133	33	147,022
	34	Total liabilities and net assets/fund balances		113,462	34	170,734

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	442,861
2	Total expenses (must equal Part IX, column (A), line 25)	2	390,972
3	Revenue less expenses Subtract line 2 from line 1	3	51,889
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	95,133
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	147,022

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 23-2022920
Name: ATLANTIC LEGAL FOUNDATION

Form 990 (2016)

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HAYWARD D FISK CHAIRMAN/PRESIDENT AND DIRECTOR	40 00	X		X				60,000	0	0
AUGUSTUS I DUPONT VICE CHAIRMAN AND DIRECTOR	1 00	X		X				0	0	0
DAVID E WOOD TREASURER AND DIRECTOR	1 00	X		X				0	0	0
JEFFREY S SHERMAN SECRETARY AND DIRECTOR UNTIL 12/31/16	1 00	X		X				0	0	0
NEVIN SANLI ASST TREASURER AND DIRECTOR	1 00	X		X				0	0	0
TRACY A BACIGALUPO DIRECTOR	1 00	X						0	0	0
THOMAS E BIRSIC DIRECTOR	1 00	X						0	0	0
MARCY S COHEN DIRECTOR	1 00	X						0	0	0
WILLIAM P COOK DIRECTOR UNTIL 12/31/16	1 00	X						0	0	0
SCOT M ELDER DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A)

(B)

(C)

(D)

(E)

(F)

Name and Title	Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
THOMAS E EVANS DIRECTOR	1 00	X						0	0	0
TIMOTHY E FLANIGAN DIRECTOR	1 00	X						0	0	0
DOUGLAS FOSTER DIRECTOR	1 00	X						0	0	0
GEORGE S FRAZZA DIRECTOR	1 00	X						0	0	0
ROBERT L HAIG DIRECTOR	1 00	X						0	0	0
STEPHEN J HARMELIN DIRECTOR	1 00	X						0	0	0
JOE G HOLLINGSWORTH DIRECTOR	1 00	X						0	0	0
FRANK R JIMENEZ DIRECTOR	1 00	X						0	0	0
ROBERT E JUCEAM DIRECTOR	1 00	X						0	0	0
CATHERINE M KILBANE DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A)

(B)

(C)

(D)

(E)

(F)

Name and Title	Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARYANNE R LAVAN DIRECTOR	1 00	X						0	0	0
EDWIN L LEWIS DIRECTOR UNTIL 12/31/16	1 00	X						0	0	0
ALINNE MAJARIAN DIRECTOR	1 00	X						0	0	0
FRANK H MENAKER JR DIRECTOR UNTIL 12/31/16	1 00	X						0	0	0
NICOLAS MORGAN DIRECTOR	1 00	X						0	0	0
GREGORY J MORROW DIRECTOR	1 00	X						0	0	0
WILLIAM GPRIMPS DIRECTOR	1 00	X						0	0	0
PHILIP R SELLINGER DIRECTOR	1 00	X						0	0	0
WILLIAM H SLATTERY DIRECTOR	1 00	X						0	0	0
JAY B STEPHENS DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CLIFFORD B STORMS DIRECTOR	1 00	X						0	0	0
CHARLES R WORK DIRECTOR	1 00	X						0	0	0
MARTIN S KAUFMAN EXEC VP GEN COUNSEL & ASST TREASURER	40 00			X				155,358	0	0

SCHEDULE A (Form 990 or 990-EZ)	Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .	OMB No 1545-0047 2016 Open to Public Inspection
Department of the Treasury Internal Revenue Service Name of the organization ATLANTIC LEGAL FOUNDATION		Employer identification number 23-2022920

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.
The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s) _____

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	443,015	370,122	561,704	313,610	484,180	2,172,631
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	443,015	370,122	561,704	313,610	484,180	2,172,631
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						546,580
6 Public support. Subtract line 5 from line 4						1,626,051
Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
7 Amounts from line 4	443,015	370,122	561,704	313,610	484,180	2,172,631
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	668	399	256	176	115	1,614
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Do not include gain or loss from the sale of capital assets (Explain in Part VI.))						
11 Total support. Add lines 7 through 10						2,174,245
12 Gross receipts from related activities, etc. (see instructions)					12	36,175
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						
Section C. Computation of Public Support Percentage						
14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))					14	74.790 %
15 Public support percentage for 2015 Schedule A, Part II, line 14					15	77.210 %
16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>						
b 33 1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
9	Amounts from line 6						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2015 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests—2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV

Supporting Organizations
(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (**see instructions**).

2 Activities Test Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI)		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	2a Total number of conservation easements
b	2b Total acreage restricted by conservation easements
c	2c Number of conservation easements on a certified historic structure included in (a)
d	2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1

► \$

(ii)

Assets included in Form 990, Part X

► \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				0

Part VII

Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII

Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c.
See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶		

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	442,861
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	442,861
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	442,861

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	390,972
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	390,972
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	390,972

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 23-2022920
Name: ATLANTIC LEGAL FOUNDATION

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE FOUNDATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED MANAGEMENT HAS DETERMINED THAT THE FOUNDATION HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE THE FOUNDATION IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO 2013

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

Part I Fundraising Activities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☐ Mail solicitations

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
-
-

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		AWARD DINNER- MARCH (event type)	AWARD DINNER- DECEMBER (event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	121,600	188,000		309,600
	2 Less Contributions	95,000	144,400		239,400
	3 Gross income (line 1 minus line 2)	26,600	43,600		70,200
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	35,807	42,656		78,463
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	16,832	16,339		33,171
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				111,634
11 Net income summary Subtract line 10 from line 3, column (d) ▶				-41,434	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c** If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference

Explanation

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493191010017
Schedule J (Form 990)	Compensation Information For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.		OMB No 1545-0047
			2016
			Open to Public Inspection
Department of the Treasury Internal Revenue Service	Name of the organization ATLANTIC LEGAL FOUNDATION	Employer identification number 23-2022920	

Part I Questions Regarding Compensation		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?		2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?		4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?		5a	No
b Any related organization?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?		6a	No
b Any related organization?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		7	No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493191010017
SCHEDULE O (Form 990 or 990-EZ) <div>Department of the Treasury Internal Revenue Service Name of the organization ATLANTIC LEGAL FOUNDATION</div>	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .		OMB No 1545-0047
			2016 Open to Public Inspection
		Employer identification number 23-2022920	

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ATLANTIC LEGAL PROVIDES LEGAL REPRESENTATION AND COUNSEL, WITHOUT FEE, TO INDIVIDUALS, INCLUDING SCIENTISTS, EDUCATORS, AND PROMINENT PUBLIC SERVANTS, CORPORATIONS, TRADE ASSOCIATIONS, AND OTHER GROUPS. SOME OF THE PRINCIPAL AREAS ON WHICH WE FOCUS ARE: CONSTITUTIONAL LAW - FIRST AMENDMENT - COMPELLED SPEECH AND ASSOCIATION - MANDATORY PUBLIC EMPLOYEE UNION. FRIEDRICHS V CALIFORNIA TEACHERS ASSOCIATION, U.S. SUPREME COURT, NO. 14-915 - MERITS - DECIDED MARCH 29, 2016. IN THIS IMPORTANT CHALLENGE TO THE MANDATORY PAYMENT OF AGENCY FEES TO THE CALIFORNIA PUBLIC SCHOOL TEACHERS UNION BY TEACHERS WHO HAVE NOT JOINED THE TEACHERS UNION, THE SUPREME COURT SPLIT 4-4, LEAVING THE NINTH CIRCUIT'S DECISION IN FAVOR OF THE UNION INTACT. CALIFORNIA LAW REQUIRES EVERY TEACHER WORKING IN MOST OF ITS PUBLIC SCHOOLS TO FINANCIALLY CONTRIBUTE TO THE LOCAL TEACHERS UNION AND TO ITS STATE AND NATIONAL AFFILIATES IN ORDER TO SUBSIDIZE EXPENSES THE UNION CLAIMS ARE GERMANE TO COLLECTIVE BARGAINING. FOR TEACHERS WHO CHOSE NOT TO JOIN THE UNION, THESE PAYMENTS, CALLED AGENCY FEES, IN THEORY PAY FOR THE UNION'S EFFORTS TO IMPROVE TEACHERS' WAGES AND FRINGE BENEFITS THROUGH COLLECTIVE BARGAINING, AND PREVENT NON-UNION MEMBERS FROM BENEFITTING FROM THE UNION'S COLLECTIVE BARGAINING EFFORTS WITHOUT PAYING UNION DUES. WE FILED AN AMICUS BRIEF ON THE MERITS IN WHICH WE ARGUED THAT PUBLIC EMPLOYEE UNION COLLECTIVE BARGAINING IS INCREASINGLY INTERTWINED WITH POLITICS, AND THE ACT OF BARGAINING BY PUBLIC EMPLOYEE UNIONS IS ITSELF POLITICAL AND THUS AGENCY FEES COMPEL SUPPORT OF POLITICAL SPEECH. COLLECTIVE BARGAINING, LOBBYING, AND POLITICAL ADVOCACY ARE SO INTERRELATED THAT IT IS DIFFICULT TO DRAW THE LINE BETWEEN WHERE COLLECTIVE BARGAINING EXPENSES END AND POLITICAL ADVOCACY EXPENSES BEGIN. THE COURT SPLIT 4-4 ON THIS CASE, LEAVING THE NINTH CIRCUIT'S DECISION IN EFFECT. THE SPLIT DECISION WAS NOT ACCOMPANIED BY AN OPINION ON THE MERITS OF THE ARGUMENT, ALL THAT WAS ISSUED WAS A ONE LINE STATEMENT THAT THE COURT WAS SPLIT 4-4. WE ANTICIPATE THAT THIS ISSUE WILL COME BEFORE THE COURT AGAIN NOW THAT JUSTICE GORSUCH HAS BEEN CONFIRMED, AS SUCCESSOR TO JUSTICE SCALIA. POLITICAL QUESTION DOCTRINE - U.S. NAVAL OPERATIONS AND MILITARY COMMAND DECISIONS. COOPER V. TOKYO ELECTRIC POWER COMPANY - NINTH CIRCUIT, NO. 15-80110-B - POLITICAL QUESTION DOCTRINE AS APPLIED TO NAVAL OPERATIONS - DECISION PENDING. THIS CASE IS A PUTATIVE CLASS ACTION, IN WHICH MORE THAN 230 U.S. NAVAL PERSONNEL SEEK TO REPRESENT A CLASS OF 70,000 INDIVIDUALS WHO WERE ALLEGEDLY EXPOSED TO RADIATION FROM THE FUKUSHIMA NUCLEAR POWER PLANT IN JAPAN (FNPP) DURING OPERATION TOMODACHI. THE U.S. MILITARY'S EMERGENCY EFFORT TO PROVIDE ASSISTANCE TO JAPAN AFTER THE MASSIVE MARCH, 2011 EARTHQUAKE AND TSUNAMI THAT KILLED MORE THAN 15,000 PEOPLE. THE FUKUSHIMA NUCLEAR POWER PLANT WAS OWNED AND OPERATED BY TOKYO ELECTRIC POWER COMPANY (TEPCO). PLAINTIFFS ASSERT CLAIMS AGAINST TEPCO FOR NEGLIGENCE, NUISANCE, STRICT LIABILITY.</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>(BASED ON FAILURE TO WARN, DESIGN DEFECT, AND ULTRAHAZARDOUS ACTIVITY), INTENTIONAL INFLI CTION OF EMOTIONAL DISTRESS, AND LOSS OF CONSORTIUM PLAINTIFFS SEEK UNSPECIFIED COMPENSAT ORY AND PUNITIVE DAMAGES AND A \$1 BILLION MEDICAL MONITORING FUND, DESPITE THE FACT THAT T HE U S NAVY HAS ALREADY CONDUCTED AN EXTENSIVE STUDY OF A LARGE SAMPLE OF SERVICE MEMBERS WHO PARTICIPATED IN THE OPERATION AND FOUND NO INCREASED INCIDENCE OF RADIATION-RELATED D ISEASE TEPCO MOVED TO DISMISS THE COMPLAINT ON NUMEROUS GROUNDS THAT MOTION WAS GRANTED IN PART AND DENIED IN PART TEPCO TOOK AN INTERLOCUTORY APPEAL TO THE NINTH CIRCUIT TO RES OLVE TWO IMPORTANT AND UNSETTLED QUESTIONS OF LAW (1) WHETHER THE POLITICAL QUESTION DOCT RINE BARS ADJUDICATION OF CLAIMS FOR INJURIES RESULTING FROM DISCRETIONARY MILITARY DECISI ONS THAT ALLEGEDLY EXPOSED U S SERVICE MEMBERS TO HAZARDOUS CONDITIONS, AND (2) WHETHER A ND TO WHAT EXTENT THE COMMON LAW FIREFIGHTER'S RULE, WHICH BARS CERTAIN CLAIMS BY EMERGENC Y RESPONDERS WHO ARE INJURED WHILE RESPONDING TO AN INCIDENT, APPLIES TO U S MILITARY PER SONNEL INJURED DURING AN OVERSEAS HUMANITARIAN MISSION THE FOUNDATION FILED AN AMICUS BRI EF ON BEHALF OF FIVE FOUR-STAR ADMIRALS WITH EXTENSIVE EXPERIENCE IN COMMANDING AIRCRAFT C ARRIERS, CARRIER GROUPS, THE U S NAVY PACIFIC FLEET, THE PACIFIC COMMAND ONE WAS VICE CH IEF OF NAVAL OPERATIONS THE FOUNDATION'S AMICUS BRIEF FOCUSES PRINCIPALLY ON THE OPERATIO NAL ASPECTS OF THE U S NAVY'S PARTICIPATION IN RESCUE ACTIVITIES AND ON HOW JUDICIAL INTE RVENTION WOULD VIOLATE THE APOLITICAL QUESTION DOCTRINE AND WOULD BE INIMICAL TO U S MILI TARY AND DIPLOMATIC OBJECTIVES WE ARGUE THAT U S COURTS SHOULD NOT HEAR CASES THAT INVO LVE SO-CALLED POLITICAL QUESTIONS, BECAUSE SUCH QUESTIONS ARE NOT JUSTICIABLE IN THIS CAS E, IF THE U S NAVY HAD BEEN AWARE OF THE RISKS POSED BY THE FUKUSHIMA REACTOR AND, NEVERT HELESS HAD DECIDED TO POSITION THE AIRCRAFT CARRIER OFF THE COAST OF JAPAN NEAR THE SITE O F THE NUCLEAR PLANT, UNDER U S LAW THE NAVY'S ACTION WOULD BE A SUPERSEDING INTERVENING C AUSE OF PLAINTIFFS' ALLEGED INJURIES, AND THE CAUSATION CHAIN WOULD BE BROKEN, THUS ELIMIN ATING ANY LIABILITY FOR OTHER ENTITIES, INCLUDING TEPCO TO MAKE THIS DETERMINATION, A U S COURT WOULD HAVE TO INQUIRE INTO THE NAVY'S DECISION-MAKING PROCESS ADJUDICATION OF PLA INTIFFS' CLAIMS WOULD REQUIRE INQUIRY INTO THE REASONABLENESS OF MILITARY OPERATIONAL AND EXECUTIVE BRANCH POLICY CHOICES IN THE SPHERES OF MILITARY AFFAIRS AND FOREIGN RELATIONS JUDICIAL EXAMINATION OF THE DECISION TO DEPLOY U S NAVY VESSELS OFF THE COAST OF JAPAN FO LLOWING THE TSUNAMI AND EXPLOSION AT THE NUCLEAR POWER PLANT WOULD NECESSARILY GO TO THE H EART OF HOW THE MILITARY CONDUCTS RECOVERY OPERATIONS UNDER BILATERAL AND MULTILATERAL TRE ATIES AND WOULD REQUIRE EXAMINATION OF DECISIONS BY THE PRESIDENT, CABINET OFFICERS, AND T HE MILITARY CHAIN OF COMMAND WE ARGUE THAT DECISIONS AS TO HOW, WHEN, WHY AND WHERE TO DE PLOY MILITARY PERSONNEL ARE WI</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	THIN THE DISCRETION OF THE MILITARY AND THE PRESIDENT AS COMMANDER-IN-CHIEF, AND SHOULD NOT BE SECOND-GUESSED BY COURTS OR JURIES THE NINTH CIRCUIT HAS NOT DECIDED THE PENDING MOT IONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ENFORCEABILITY OF ARBITRATION CLAUSES - EMPLOYMENT CONTRACTS - EPIC SYSTEMS CORP V LEWIS , NO 15 2997, ERNST & YOUNG V MORRIS, NO 16 300, NLRB V MURPHY OIL, NO 16 307 IN JANU ARY 2017, THE SUPREME COURT GRANTED CERTIORARI REVIEW IN THREE CASES TO RESOLVE A CIRCUIT SPLIT ARISING FROM CONTRARY CONCLUSIONS DRAWN RECENTLY BY SEVERAL CIRCUITS ON WHETHER CLAS S AND COLLECTIVE ACTION WAIVERS IN EMPLOYMENT ARBITRATION AGREEMENTS VIOLATE THE NATIONAL LABOR RELATIONS ACT OR WHETHER THE FEDERAL ARBITRATION ACT TRUMPS THE NLRA CLASS ACTION W AIVERS IN EMPLOYMENT AGREEMENTS HAVE BEEN STRUCK DOWN BY THE NINTH AND SEVENTH CIRCUITS, B UT UPHELD BY THE SECOND, FIFTH AND EIGHTH CIRCUITS THE NINTH AND SEVENTH CIRCUITS HELD TH AT THE NLRA IS A CONGRESSIONAL COMMAND THAT CREATES AN EXCEPTION TO THE FEDERAL ARBITRATIO N ACT'S PROMOTION OF ARBITRATION AS A PREFERRED MEANS OF DISPUTE RESOLUTION THE FIFTH CIR CUIT, IN NLRB V MURPHY OIL, NO 16 307, HELD THAT THE NLRA WAS NOT AN UNAMBIGUOUS CONGRES SIONAL COMMAND, AND THAT IT DID NOT FALL WITHIN THE FEDERAL ARBITRATION ACT'S SAVING CLAUS E THAT DOES NOT REQUIRE COURTS TO ENFORCE ILLEGAL AGREEMENTS THE PETITION FOR CERTIORARI IN EPIC SYSTEMS CORPORATION V LEWIS, ASKS THE COURT TO REVIEW THE SEVENTH CIRCUIT'S RULIN G THAT A SOFTWARE COMPANY VIOLATED THE NLRA BY IMPOSING A MANDATORY ARBITRATION AGREEMENT THAT BARRED EMPLOYEES FROM SEEKING CLASS, COLLECTIVE, OR REPRESENTATIVE REMEDIES TO WAGE A ND HOUR DISPUTES THE CIRCUIT COURT HELD THAT THE CLASS WAIVER INTERFERED WITH EMPLOYEES' PROTECTED RIGHT UNDER SECTION 7 OF THE NLRA TO ENGAGE IN CONCERTED ACTIVITY, AND NOTHING I N THE FEDERAL ARBITRATION ACT JUSTIFIED ENFORCING THE ARBITRATION AGREEMENT IN THE FACE OF ITS CONFLICT WITH THE NLRA THE SEVENTH CIRCUIT ALSO SAID THAT UNDER A WELL ACCEPTED RULE OF STATUTORY CONSTRUCTION, COURTS SHOULD ATTEMPT TO HARMONIZE FEDERAL STATUTES TO PREVENT CONFLICTS RATHER THAN GO OUT LOOKING FOR TROUBLE,AND THE NLRA AND FEDERAL ARBITRATION ACT COULD BE HARMONIZED THROUGH THE FEDERAL ARBITRATION ACT'S SAVINGS CLAUSE AS A GENERAL MA TTER, THE FEDERAL ARBITRATION ACT REQUIRES COURTS TO ENFORCE AGREEMENTS TO ARBITRATE ACCOR DING TO THEIR TERMS, UNLESS THE FEDERAL ARBITRATION ACT'S MANDATE HAS BEEN OVERRIDDEN BY A CONTRARY CONGRESSIONAL COMMAND THE SEVENTH CIRCUIT HELD THAT EPIC'S ARBITRATION AGREEMEN T WAS ILLEGAL UNDER THE NLRA, AND THAT BECAUSE ILLEGALITY WAS A GENERALLY APPLICABLE CONTR ACT DEFENSE, THE FEDERAL ARBITRATION ACT DID NOT REQUIRE ENFORCEMENT OF THE AGREEMENT THE SEVENTH CIRCUIT'S DECISION IGNORES THE SUPREME COURT'S DIRECTIVE IN CONCEPCION THAT THE F EDERAL ARBITRATION ACT'S SAVING CLAUSE DOES NOT INCLUDE CONTRACT DEFENSES THAT STAND AS AN OBSTACLE TO THE ACCOMPLISHMENT OF THE FEDERAL ARBITRATION ACT'S OBJECTIVES AND THE SEVENT H CIRCUIT RELIED ON A CONTRACT DEFENSE THAT UNDOUBTEDLY DISFAVORS ARBITRATION JUST WHAT TH E COURT IN CONCEPCION FORBADE IN ERNST & YOUNG V MORRIS, THE MAJORITY OF A DIVIDED PANEL OF THE NINTH CIRCUIT CONSTRUE</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>D SECTION 7 OF THE NLRA'S PROTECTION OF A RANGE OF CONCERTED EMPLOYEE ACTIVITY, INCLUDING THE RIGHT TO SEEK TO IMPROVE WORKING CONDITIONS THROUGH RESORT TO ADMINISTRATIVE AND JUDICIAL FORUMS THUS ESTABLISHING A SUBSTANTIVE RIGHT FOR EMPLOYEES TO PURSUE WORK-RELATED LEGAL CLAIMS, AND TO DO SO TOGETHER THE ARBITRATION PROVISION, THE MAJORITY WROTE, PREVENTS CONCERTED ACTIVITY BY EMPLOYEES IN ARBITRATION PROCEEDINGS, AND THE REQUIREMENT THAT EMPLOYEES ONLY USE ARBITRATION PREVENTS THE INITIATION OF CONCERTED LEGAL ACTION ANYWHERE ELSE AND THUS THE PROVISION INTERFERES WITH A PROTECTED SECTION 7 RIGHT IN VIOLATION OF SECTION 8 OF THE NLRA, AND CANNOT BE ENFORCED RELYING ON THE FEDERAL ARBITRATION ACT'S SAVING CLA USE, WHICH PROVIDES THAT AN ARBITRATION AGREEMENT IS ENFORCEABLE ASAVE UPON SUCH GROUNDS AS EXIST AT LAW OR IN EQUITY FOR THE REVOCATION OF ANY CONTRACT, 9 U S C 2, THE MAJORITY CONCLUDED THAT ERNST & YOUNG'S ARBITRATION PROVISION WAS PROHIBITED BY THE NLRA AND THUS UN ENFORCEABLE THE DISSENT CONTENDED THAT THE MAJORITY HAD ADOPTED REASONING DIRECTLY CONTRARY TO THE SUPREME COURT'S ARBITRATION JURISPRUDENCE AND HAD JOIN[ED] THE WRONG SIDE OF A CIRCUIT SPLIT FURTHER, THE NLRA CONTAINED NOTHING REMOTELY CLOSE TO A CONTRARY CONGRESSIONAL COMMAND THAT WOULD TRUMP THE FEDERAL ARBITRATION ACT THE DISSENT REJECTED THE MAJORITY 'S RELIANCE ON THE SAVING CLAUSE, NOTING THAT THE SUPREME COURT DOES NOT APPLY THE SAVING CLAUSE TO FEDERAL STATUTES THREE COURTS OF APPEAL HAVE HELD THAT AN AGREEMENT REQUIRING A N EMPLOYEE TO ARBITRATE CLAIMS AGAINST AN EMPLOYER ON AN INDIVIDUAL BASIS IS ENFORCEABLE UNDER THE FEDERAL ARBITRATION ACT AND DOES NOT VIOLATE THE NLRA THE EIGHTH CIRCUIT BEGAN FROM THE PREMISE THAT COURTS ARE REQUIRED TO ENFORCE ARBITRATION AGREEMENTS ACCORDING TO THEIR TERMS, UNLESS THERE IS A CONTRARY CONGRESSIONAL COMMAND FOR ANOTHER STATUTE TO OVERRID E THE FEDERAL ARBITRATION ACT'S MANDATE BECAUSE NEITHER THE NLRA NOR THE FLSA CONTAINED SUCH A COMMAND, THE EIGHTH CIRCUIT CONCLUDED THAT THE ARBITRATION AGREEMENT AT ISSUE WAS EN FORCEABLE THE SECOND CIRCUIT REACHED THE SAME CONCLUSION IN ANOTHER CASE IN WHICH ERNST & YOUNG WAS A DEFENDANT AND THE SAME ARBITRATION AGREEMENT WAS AT ISSUE THERE, PLAINTIFF WORKED FOR E&Y AND, PURSUANT TO THE SAME COMMON GROUND DISPUTE RESOLUTION PROGRAM AT ISSUE IN THE NINTH CIRCUIT CASE, AGREED TO RESOLVE ALL DISPUTES WITH E&Y BY INDIVIDUAL ARBITRATION AFTER THE PLAINTIFF FILED A CLASS ACTION IN FEDERAL COURT, E&Y MOVED TO COMPEL ARBITRATION LIKE THE EIGHTH CIRCUIT IN OWEN, THE SECOND CIRCUIT BEGAN FROM THE PREMISE THAT ARBITRATION AGREEMENTS SHOULD BE ENFORCED ACCORDING TO THEIR TERMS UNLESS THE FEDERAL ARBITRATION ACT'S MANDATE HAS BEEN OVERRIDDEN BY A CONTRARY CONGRESSIONAL COMMAND, AND THE COURT FOUND NO SUCH CONTRARY COMMAND IN EITHER THE NLRA OR THE FAIR LABOR STANDARDS ACT IN MURPHY OIL, U S A , INC V NLRB, 808 F 3D 1013, 1018(5TH CIR 2015) THE NLRB HAD RULED THAT AN ARBITRATION AGREEMENT INFRING</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ED ON THE SUBSTANTIVE RIGHTS PROTECTED BY SECTION 7 [OF THE NLRA] THE FIFTH CIRCUIT, ON MURPHY OIL'S PETITION FOR REVIEW REASONED THAT NEITHER THE FEDERAL ARBITRATION ACT'S SAVING CLAUSE NOR ANY OTHER STATUTE'S CONTRARY CONGRESSIONAL COMMAND PRECLUDED ENFORCEMENT. THE FIFTH CIRCUIT EXPLAINED THAT THE DECISION IN CONCEPCION LEADS TO THE CONCLUSION THAT THE BOARD'S RULE DOES NOT FIT WITHIN THE SAVINGS CLAUSE. THE FIFTH CIRCUIT DID NOT FIND A CONTRARY CONGRESSIONAL COMMAND OR INHERENT CONFLICT WITH THE FEDERAL ARBITRATION ACT IN THE TEXT, LEGISLATIVE HISTORY, OR PURPOSES OF THE NLRA. IN 2016 THE FOUNDATION FILED AMICUS BRIEFS URGING THE COURT TO GRANT REVIEW OF THE SEVENTH AND NINTH CIRCUIT, IN WHICH THE EMPLOYER'S APPEALED. IN OUR AMICUS BRIEF AT THE PETITION STAGE, WE ARGUED THAT THERE IS A CLEAR AND OBVIOUS CIRCUIT SPLIT ARISING FROM CONTRARY CONCLUSIONS DRAWN BY SEVERAL CIRCUITS ABOUT WHETHER CLASS AND COLLECTIVE ACTION WAIVERS IN EMPLOYMENT ARBITRATION AGREEMENTS VIOLATE THE NATIONAL LABOR RELATIONS ACT AND WHETHER THE FEDERAL ARBITRATION ACT NONETHELESS TRUMPS THE NLRA, AND THAT THE FACT THAT THREE PETITIONS HAD BEEN FILED WITH THE COURT IN THE SPACE OF A SINGLE MONTH, INVOLVING VERY SIMILAR LEGAL AND FACTUAL ISSUES, AND THAT PETITIONS HAVE BEEN FILED BY BOTH EMPLOYERS AND THE NLRB, ILLUSTRATES THE EXISTENCE OF THE CIRCUIT SPLIT AND THE IMPORTANCE OF RESOLVING THE ISSUE. WE DID NOT FILE AN AMICUS BRIEF IN MURPHY OIL, IN WHICH THE NLRB SOUGHT REVIEW OF THE FIFTH CIRCUIT'S DECISION. IN EARLY 2017 WE WILL BE BRIEFING ALL THREE CASES ON THE MERITS. WE WILL ARGUE THAT THE FEDERAL ARBITRATION ACT ESTABLISHES A PRESUMPTION IN FAVOR OF ENFORCING ARBITRATION AGREEMENTS AS WRITTEN AND THAT THE PRESUMPTION CAN BE OVERCOME BY ANOTHER STATUTE ONLY IF THAT STATUTE IS A CONGRESSIONAL COMMAND THAT IS CONTRARY TO THE FEDERAL ARBITRATION ACT'S MANDATE. WE WILL ALSO ARGUE THAT THE SEVENTH AND NINTH CIRCUITS IGNORED THE PRESUMPTION IN FAVOR OF ARBITRATION BY ATTEMPTING TO RECONCILE THE NLRA AND THE FEDERAL ARBITRATION ACT ON AN EQUAL FOOTING, AND THAT THE SUPREME COURT'S ARBITRATION DECISIONS REQUIRE A DIFFERENT APPROACH. THOSE CIRCUITS' UNDERSTANDING OF THE FEDERAL ARBITRATION ACT'S SAVING CLAUSE IS ALSO INCONSISTENT WITH CONCEPCION, IN WHICH THE COURT EXPLAINED THAT, WHEN A DOCTRINE NORMALLY THOUGHT TO BE GENERALLY APPLICABLE *** [IS] APPLIED IN A FASHION THAT DISFAVORS OR INTERFERES WITH ARBITRATION, IT DOES NOT TRIGGER THE SAVING CLAUSE. THE COURT DETERMINED THAT A DEFENSE THAT PRECLUDES THE WAIVER OF CLASS OR COLLECTIVE ARBITRATION IS NOT GENERALLY APPLICABLE BECAUSE REQUIRING THE AVAILABILITY OF CLASSWIDE ARBITRATION INTERFERES WITH FUNDAMENTAL ATTRIBUTES OF ARBITRATION AND THUS CREATES A SCHEME INCONSISTENT WITH THE FEDERAL ARBITRATION ACT.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>IN THE SAME WAY, THE SEVENTH AND NINTH CIRCUITS' APPROACH EFFECTIVELY CONDITION[S] ENFORCE MENT OF ARBITRATION ON THE AVAILABILITY OF CLASS PROCEDURE, ITALIAN COLORS RESTAURANT V A MERICAN EXPRESS, AND CANNOT BE SQUARED WITH CONCEPCION ENFORCEABILITY OF ARBITRATION CLAUSES - FRANCHISE CONTRACTS DICKEY'S BARBECUE RESTAURANTS, INC , ET AL V CHORLEY ENTERPRIS ES, INC , ET AL - U S SUPREME COURT, NO 15-719 - ARBITRATION - FEDERAL PREEMPTION - PET ITION FOR CERTIORARI DENIED THE ISSUE IN THIS CASE WAS WHETHER A STATE LAW CAN REQUIRE FR ANCHISE CONTRACTS TO INCLUDE A CLAUSE NEGATING AN ARBITRATION PROVISION WE ARGUED THAT TH E FEDERAL ARBITRATION ACT PREEMPTED MARYLAND'S LAW, BUT THE FOURTH CIRCUIT DISAGREED AND T HE SUPREME COURT DENIED DICKEY'S PETITION FOR CERTIORARI IN THIS CASE, THE FOURTH CIRCUIT HELD THAT THE FEDERAL ARBITRATION ACT DID NOT PREEMPT A STATE MANDATED MARYLAND CLAUSE IN A FRANCHISE AGREEMENT THAT NEGATED AN AGREEMENT'S MANDATORY ARBITRATION PROVISION WHICH R EQUURED ARBITRATION OF ALL CLAIMS ARISING UNDER THE MARYLAND FRANCHISE LAW THE MARYLAND C LAUSE WAS IMPOSED BY MARYLAND REGULATORS AS A CONDITION OF APPROVAL OF THE FRANCHISE AGREE MENT, AND THUS THE FRANCHISER'S ABILITY TO DO BUSINESS IN MARYLAND THE FOURTH CIRCUIT HEL D THAT EVEN THOUGH MARYLAND FRANCHISE REGULATORS REQUIRED INCLUSION OF THE MARYLAND CLAUSE , THE INCLUSION OF THE CLAUSE WAS VOLUNTARY BECAUSE DICKEY'S WAS NOT FORCED TO DO ANYTHING IT HAD SEVERAL OPTIONS IT COULD HAVE SIMPLY DECLINED TO DO BUSINESS IN MARYLAND OR IT COULD HAVE FILED A DECLARATORY ACTION CHALLENGING THE MARYLAND COMMISSIONER OF SECUR ITIES' POSITION BEFORE INCLUDING THE MARYLAND CLAUSE IN ITS AGREEMENTS WE ARGUED THAT AN OTHERWISE PREEMPTED STATE LAW, RULE OR REGULATION THAT IS REQUIRED BY A STATE REGULATOR TO BE INCLUDED IN A CONTRACT AS A CONDITION FOR DOING BUSINESS IN THE STATE, IS NOT VOLUNTAR Y THE FEDERAL ARBITRATION ACT'S CLEAR LEGISLATIVE PURPOSE IS TO PROMOTE ARBITRATION AS A SPEEDY AND EFFICIENT MEANS OF RESOLVING COMMERCIAL DISPUTES THE FOURTH CIRCUIT'S DECISION CREATES AN EXCEPTION TO PREEMPTION THAT NOT ONLY AFFECTS ARBITRATION CLAUSES, BUT ALSO EM POWERS STATE REGULATORS TO UNDERMINE AND CIRCUMVENT OTHER FEDERAL LAWS THAT PREEMPT STATE LAW REQUIREMENTS AND PERMITS STATES TO USE A BACK DOOR TO IMPOSE OTHERWISE PREEMPTED CONDI TIONS IN CONTRACTS THE SUPREME COURT DENIED THE PETITION FOR CERTIORARI FEDERAL PREEMPTI ON - FEDERAL AVIATION ACT - AIR SAFETY - INTERSTATE COMMERCE AVCO CORP V SIKKELEE, U S SUPREME COURT, NO 16-323 - FEDERAL PREEMPTION - FEDERAL AVIATION ACT - PETITION FOR CERTI ORARI DENIED >DOES FEDERAL AVIATION ADMINISTRATION APPROVAL OF AN ENGINE DESIGN PREEMPT CL AIMS UNDER STATE PRODUCTS LIABILITY LAW? THE FOUNDATION ARGUED THAT THE FEDERAL AVIATION A CT PREEMPTS THE FIELD OF AVIATION SAFETY AND THAT THE CLAIM SHOULD BE DISMISSED THE THIRD CIRCUIT HELD THAT PREEMPTION APPLIES ONLY TO IN AIR OPERATIONS AND NOT TO MANUFACTURE OR DESIGN OF AIRCRAFT OR COMPONENTS</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>TS THE SUPREME COURT DECLINED TO REVIEW THE THIRD CIRCUIT'S DECISION DAVID SIKKELEE DIED WHEN THE PRIVATE CESSNA 172N AIRCRAFT HE WAS PILOTING CRASHED TWO YEARS BEFORE THE CRASH THE CESSNA'S ENGINE HAD BEEN OVERHAULED AND A NEW CARBURETOR INSTALLED PURSUANT TO THE MANUFACTURER'S TYPE CERTIFIED DESIGN MR SIKKELEE'S WIDOW FILED SUIT AGAINST 17 DEFENDANTS, CLAIMING THAT THE CRASH RESULTED FROM ALLEGED MANUFACTURING AND DESIGN DEFECTS IN THE CESSNA'S ENGINE SPECIFICALLY, A MALFUNCTION OR DEFECT IN THE ENGINE'S CARBURETOR THE COMPLAINT ALLEGED VARIOUS CLAIMS INCORPORATING STATE LAW STANDARDS OF CARE, INCLUDING STRICT LIABILITY, BREACH OF WARRANTY, NEGLIGENCE, AND MISREPRESENTATION AVCO'S LYCOMING DIVISION HAS BEEN MANUFACTURING ENGINES FOR GENERAL AVIATION AIRCRAFT FOR DECADES LYCOMING SOLD THE ENGINE AT ISSUE IN 1969 NEARLY THIRTY YEARS LATER, THE ENGINE WAS INSTALLED FACTORY NEW ON THE CESSNA 172, EVEN THOUGH THIS ENGINE AIRFRAME COMBINATION IS NOT CERTIFIED OR APPROVED BY THE FEDERAL AVIATION ADMINISTRATION AN EMPLOYEE OF A FIELD OFFICE OF THE FEDERAL AVIATION ADMINISTRATION ISSUED A ONE OFF APPROVAL TO ALLOW THIS ENGINE TO BE INSTALLED IN THIS AIRPLANE AVCO AND OTHERS WERE SUED IN FEDERAL COURT BY SIKKELEE'S WIDOW WHO ASSERTED PRODUCTS LIABILITY CLAIMS UNDER DESIGN DEFECT AND FAILURE TO WARN THEORIES AVCO MOVED FOR SUMMARY JUDGMENT, ARGUING THAT SIKKELEE FAILED TO IDENTIFY ANY APPLICABLE FEDERAL STANDARDS OF CARE THAT WERE BREACHED AND WERE CAUSALLY RELATED TO THE ACCIDENT AVCO ALSO MOVED FOR SUMMARY JUDGMENT ON GROUNDS THAT THE JURY SHOULD NOT BE PERMITTED TO SECOND GUESS THE FEDERAL AVIATION ADMINISTRATION'S CERTIFICATION AND APPROVAL OF ENGINE DESIGN THE DISTRICT COURT GRANTED SUMMARY JUDGMENT IN PART, HOLDING THAT THE FEDERAL AVIATION ADMINISTRATION TYPE CERTIFICATION OF THE MODEL ENGINE ENTITLED AVCO TO SUMMARY JUDGMENT ON THE DESIGN RELATED CLAIMS ASSERTED BY SIKKELEE THE DISTRICT COURT ALSO DENIED SUMMARY JUDGMENT IN PART SIKKELEE AND AVCO APPEALED TO THE THIRD CIRCUIT THE APPEAL RAISED IMPORTANT ISSUES OF IMPLIED FIELD PREEMPTION AVCO ARGUED THAT THE PERVASIVE REGULATION OF THE ENTIRE FIELD OF AVIATION SAFETY, WHICH HAS BEEN SETTLED LAW IN THE THIRD CIRCUIT FOR FIFTEEN YEARS, MANDATES DISMISSAL OF PLAINTIFF'S CLAIMS AND THAT JURIES SHOULD NOT BE ALLOWED TO SECOND GUESS REGULATORY DECISIONS MADE BY THE FEDERAL AVIATION ADMINISTRATION IN ITS DESIGN AND CERTIFICATION APPROVALS AVCO ALSO ARGUED THAT SIKKELEE DID NOT PROVE ANY APPLICABLE FEDERAL STANDARDS OF CARE WERE BREACHED OR THAT ANY BREACHES, IF THEY OCCURRED, WERE CAUSALLY RELATED TO THE ACCIDENT</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>SIKKELEE ARGUED THAT A PRIOR THIRD CIRCUIT CASE, WHICH HOLDS THAT STATE LAW STANDARDS OF CARE ARE PREEMPTED BY THE PERVASIVE FEDERAL REGULATION OF THE FIELD OF AVIATION SAFETY, WAS WRONGLY DECIDED, THAT THE CASE APPLIES ONLY TO COMMERCIAL AIRLINE OPERATION AND DOES NOT APPLY TO AIRCRAFT MANUFACTURING. SIKKELEE ALSO ATTACKED THE AIRCRAFT CERTIFICATION PROCESS, ARGUING THAT THE FEDERAL AVIATION ADMINISTRATION RELIES ON MANUFACTURER PROVIDED INFORMATION AND THAT AIRCRAFT CERTIFICATION IS NOT PERVASIVELY REGULATED. THE DISTRICT COURT FOUND THAT THE STATE LAW CLAIMS FELL WITHIN THE PREEMPTED FIELD OF AIR SAFETY AND GRANTED PARTIAL SUMMARY JUDGMENT WITH RESPECT TO THE DEFECTIVE DESIGN CLAIM. THE COURT FOUND THE TYPE CERTIFICATE ISSUED TO THE MANUFACTURER BY THE FEDERAL AVIATION ADMINISTRATION ESTABLISHED THE FEDERAL STANDARD OF CARE, AND THE ISSUANCE OF A TYPE CERTIFICATE FOR THE ENGINE MEANT THAT THE FEDERAL STANDARD OF CARE HAD BEEN SATISFIED AS A MATTER OF LAW. THE COURT DENIED SUMMARY JUDGMENT ON THE FAILURE TO WARN CLAIM. THE THIRD CIRCUIT DREW A DISTINCTION BETWEEN CLAIMS BASED ON IN-AIR OPERATIONS AND THOSE BASED ON DESIGN DEFECTS, HOLDING THAT PREEMPTION DOES NOT EXTEND TO PRODUCT LIABILITY CLAIMS. THE COURT CONCLUDED THAT CONGRESS DID NOT EXPRESS A CLEAR AND MANIFEST INTENT TO PREEMPT AIRCRAFT PRODUCTS LIABILITY CLAIMS IN A CATEGORICAL WAY. THE COURT HELD THAT STATE LAW APPLIED TO PRODUCT LIABILITY CLAIMS, SUBJECT TO TRADITIONAL PRINCIPLES OF CONFLICT PREEMPTION TO RESOLVE ANY CONFLICTS BETWEEN THE PERTINENT TYPE CERTIFICATE SPECIFICATIONS AND STATE LAW STANDARDS OF CARE. THE THIRD CIRCUIT OBSERVED THAT, BECAUSE STATE LAW HAS CONSISTENTLY BEEN APPLIED TO PRODUCT LIABILITY CLAIMS, THE PRESUMPTION AGAINST PREEMPTION APPLIES TO AVIATION PRODUCT LIABILITY CASES. THE COURT CONSIDERED A BRIEF FILED BY THE FEDERAL AVIATION ADMINISTRATION, BUT DISREGARDED THE FEDERAL AVIATION ADMINISTRATION'S CONCLUSION THAT THE ACT AND FEDERAL AVIATION ADMINISTRATION REGULATIONS WERE INTENDED TO CREATE FEDERAL STANDARDS OF CARE FOR MANUFACTURING AND DESIGN DEFECT CLAIMS. AVCO ASKED THE U.S. SUPREME COURT TO REVIEW THE THIRD CIRCUIT DECISION, ARGUING THAT (1) THE THIRD CIRCUIT'S HOLDING THAT THE FEDERAL AVIATION ACT DOES NOT PREEMPT THE ENTIRE FIELD OF AVIATION SAFETY DEEPENS A PREEXISTING CIRCUIT CONFLICT BETWEEN THE SECOND AND TENTH CIRCUITS (2) THE THIRD CIRCUIT'S DECISION IS ERRONEOUS BECAUSE THE FEDERAL AVIATION ACT CREATES A COMPREHENSIVE SCHEME GOVERNING AVIATION SAFETY, AN AREA DOMINATED BY FEDERAL INTERESTS, AND LEAVES NO ROOM FOR SUPPLEMENTATION BY STATE LAW STANDARDS OF CARE. THE FOUNDATION'S AMICUS BRIEF IN THE THIRD CIRCUIT FOCUSED ON THE PREEMPTION ISSUES, AND ARGUED THAT <i>ABDULLAH V. AMERICAN AIRLINES, INC.</i> (3RD CIRCUIT 1999) (AND CASES FROM OTHER CIRCUITS) HELD THAT FEDERAL LAW PREEMPTS THE ENTIRE FIELD OF AVIATION SAFETY AND ESTABLISHES EXCLUSIVE STANDARDS OF CARE FOR AVIATION SAFETY, AND PLAINTIFF'S THEORY THAT A JURY SHOULD BE ALLOWED TO SECURE A VERDICT FOR THE PLAINTIFF.</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p> AND GUESS THE FEDERAL AVIATION ADMINISTRATION'S DETERMINATION THAT THE ENGINE COMPLIED WITH THE APPLICABLE FEDERAL STANDARDS OF CARE WOULD THWART CONGRESS'S INTENT TO VEST THE FEDERAL AVIATION ADMINISTRATION WITH COMPLETE AND EXCLUSIVE AUTHORITY OVER AVIATION SAFETY IN ORDER TO CREATE A UNIFORM REGULATORY SCHEME IN WHICH THE FEDERAL AVIATION ADMINISTRATION'S REGULATIONS ARE PERVASIVE, AND COVER VIRTUALLY ALL FACETS OF AIR SAFETY, INCLUDING THE DESIGN AND MANUFACTURE OF AIRCRAFT ENGINES. OUR AMICUS BRIEF IN SUPPORT OF AVCO'S PETITION FOR CERTIORARI IN THE SUPREME COURT, FILED IN OCTOBER, 2016 EMPHASIZED THE CIRCUIT SPLIT AND THE IMPRACTICALITY OF THE THIRD CIRCUIT'S ATTEMPT TO DISTINGUISH BETWEEN CLAIMS ARISING FROM IN-AIR OPERATIONS AND CLAIMS ARISING FROM THE SAFETY OF AIRCRAFT DESIGN, MANUFACTURE, OR MAINTENANCE. UNFORTUNATELY, THE SUPREME COURT DENIED REVIEW. CLASS ACTIONS - USE OF STATISTICAL SAMPLING TO ESTABLISH INJURY TO CLASS. TYSON FOODS V. BOUAPHAKEO - U.S. SUPREME COURT, NO. 14-1146 - MERITS - CLASS ACTION - PROOF OF ACTUAL INJURY. PLAINTIFFS CLAIMED THAT CURRENT AND FORMER WORKERS AT A PROCESSING FACTORY WERE OWED WAGES FOR THE TIME IT TAKES TO PUT ON AND TAKE OFF PROTECTIVE GEAR. BASED ON THE AVERAGE DRESSING TIME OF A SAMPLE OF WORKERS, PLAINTIFFS' LAWYERS CALCULATED HOW MUCH IN OVERTIME WAGES ALL OF THE CLASS MEMBERS WERE ALLEGEDLY OWED FOR DONNING AND DOFFING WORK CLOTHING AND GEAR, BUT IGNORED THE SUBSTANTIAL VARIATION IN TIME REQUIRED FOR DONNING AND DOFFING OF DIFFERENT TYPES OF GEAR FOR THE OVER 400 DIFFERENT JOBS AT THE PLANT. FOR A CASE TO PROCEED AS A CLASS ACTION, ALL MEMBERS OF A CLASS MUST SHARE A COMMON ISSUE OF FACT AND COMMON QUESTIONS OF LAW. MUST PREDOMINATE. PLAINTIFF WORKERS WERE ALLOWED TO SUE AS A CLASS FOR WAGES EARNED, USING AN AVERAGE TO PROVE THE TIME LOST IN EARNINGS, EVEN THOUGH THERE ARE DIFFERENT TYPES OF GEAR FOR THE OVER 400 DIFFERENT JOBS. THE FOUNDATION OPPOSED CLASS CERTIFICATION BECAUSE THE FACTS PROVING LOSS OF INCOME WERE NOT COMMON TO ALL THE PLAINTIFFS, AND THERE WERE VERY LARGE DISPARITIES IN THE TIME MEMBERS OF THE ALLEGED CLASS TOOK TO DON AND DOFF THEIR PROTECTIVE GEAR. A STATISTICAL AVERAGE OF TIME TO DRESS AND UNDRESS, AS IN THIS CASE, LUMPS TOGETHER THOSE THAT MIGHT HAVE SUFFERED DAMAGE BY BEING UNDERPAID WITH THOSE WHO DID NOT SUFFER ANY INJURY AT ALL AND WERE NOT OWED ANY OVERTIME PAY. BASED ON THE AVERAGE DRESSING TIME OF A SAMPLE OF WORKERS, PLAINTIFFS' LAWYERS CALCULATED HOW MUCH IN OVERTIME WAGES ALL OF THE CLASS MEMBERS WERE ALLEGEDLY OWED FOR DONNING AND DOFFING WORK CLOTHING AND GEAR, BUT IGNORED THE SUBSTANTIAL VARIATION IN TIME REQUIRED FOR DONNING AND DOFFING OF DIFFERENT TYPES OF GEAR FOR THE OVER 400 DIFFERENT JOBS AT THE PLANT. BASING CLAIMS ON A SAMPLE OF EMPLOYEES AND APPLYING THAT AVERAGE TO A DISPARATE GROUP OF OVER 3,300 INDIVIDUALS IS FLAWED, AND THE USE OF AVERAGES DISGUISED VERY SIGNIFICANT DIFFERENCES WITHIN JOB CLASSIFICATIONS AND BETWEEN JOB CLASSIFICATIONS IN WA. </p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	L MART V DUKES, THE SUPREME COURT DECERTIFIED A CLASS BASED ON A SAMPLE OF LIABILITY, HOL DING THAT THE CLASS MUST ARESOLVE AN ISSUE THAT IS CENTRAL TO THE VALIDITY OF EACH ONE OF THE CLAIMS IN ONE STROKE AND UNDER THE DUKES DOCTRINE, THE CLAIMS AGAINST TYSON FOODS SHOU LD ALSO BE HANDLED ON AN INDIVIDUAL BASIS BECAUSE OF THE WIDE VARIATION

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>THE SUPREME COURT AFFIRMED CLASS CERTIFICATION, HOLDING THAT STATISTICAL SAMPLING CAN BE USED TO ESTABLISH CLASS-WIDE INJURY, BUT ON NARROW GROUNDS THAT THE NATIONAL LABOR RELATIONS ACT IMPOSES ON EMPLOYERS THE BURDEN OF MAINTAINING WAGE AND HOUR RECORDS, WHICH TYSON HAD NOT DONE IN THIS CASE. SEPARATION OF POWERS - ECONOMIC SUBSTANCE DOCTRINE - LAW MADE BY IRS AND COURTS, NOT CONGRESS. SANTANDER HOLDINGS V. UNITED STATES - FIRST CIRCUIT - FOREIGN TAX CREDITS -- ECONOMIC SUBSTANCE DOCTRINE. THE SANTANDER CASE INVOLVES FOREIGN TAX CREDITS CLAIMED ON ITS U.S. FEDERAL TAX RETURNS FOR INCOME TAXES PAID TO THE UNITED KINGDOM ON A TRANSACTION WITH BARCLAYS BANK. IN THE TRANSACTION, BARCLAYS MADE A FIVE YEAR, BILLION DOLLAR LOAN TO SANTANDER AT A FAVORABLE INTEREST RATE, USING A LOAN STRUCTURE THAT BARCLAYS DEVELOPED TO PRODUCE U.K. TAX BENEFITS FOR BARCLAYS. BARCLAYS EFFECTIVELY SHARED ITS U.K. TAX BENEFITS WITH SANTANDER THROUGH THE FAVORABLE INTEREST RATE ON THE FIVE YEAR LOAN. (SEVERAL OTHER U.S. BASED BANKS ALSO ENTERED INTO IDENTICAL TRANSACTIONS WITH BARCLAYS.) THE INTERNAL REVENUE SERVICE CHALLENGED THE TRANSACTIONS ON THE GROUND THAT THEY LACKED ECONOMIC SUBSTANCE, ARGUING THAT THE TRANSACTIONS HAD NO REASONABLE POSSIBILITY OF PROFIT BECAUSE (A) THE REDUCED INTEREST ON THE LOAN WAS NOT PROFIT TO SANTANDER, BUT WAS INSTEAD EFFECTIVELY A TAX REBATE, AND (B) FOREIGN TAXES PAID BY SANTANDER TO THE U.K. AS PART OF THE LOAN STRUCTURE SHOULD BE CONSIDERED NON-TAX "TRANSACTION COSTS" THAT EXCEEDED ANY POTENTIAL PROFIT FROM THE TRANSACTION. THE IRS DISALLOWED THE FOREIGN TAX CREDITS FOR WHICH SANTANDER AND THE OTHER BANKS WERE ELIGIBLE, AND ASSESSED PENALTIES. TWO CASES INVOLVING THE IDENTICAL LOAN STRUCTURE WERE DECIDED IN FAVOR OF THE GOVERNMENT BY THE UNITED STATES COURTS OF APPEALS FOR THE FEDERAL CIRCUIT AND THE SECOND CIRCUIT. IN SANTANDER, HOWEVER, THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS GRANTED SUMMARY JUDGMENT TO SANTANDER. THE GOVERNMENT SOUGHT REVIEW IN THE FIRST CIRCUIT. WE FILED AN AMICUS BRIEF IN THE FIRST CIRCUIT IN SUPPORT OF THE TAXPAYER. WE FOCUSED ON SEPARATION OF POWERS PRINCIPLES AND ARGUED THAT CONGRESS HAS ADDRESSED THE QUESTION OF FOREIGN TAX CREDITS, AND THE ECONOMIC SUBSTANCE DOCTRINE SHOULD NOT BE APPLIED IN A WAY THAT ALLOWS JUDICIAL SECOND GUESSING OF THE LEGISLATURE'S JUDGMENT. THE FIRST CIRCUIT REVERSED AND RULED FOR THE GOVERNMENT, FINDING THAT THE UNDERLYING TRANSACTION WAS TAX-MOTIVATED AND HAD NO ECONOMIC SUBSTANCE. THE SUPREME COURT, AS IT HAD IN THE AIG, SALEM FINANCIAL, AND BANK OF NEW YORK CASES, DECLINED THE PETITION FOR CERTIORARI. EXPANSIVE THEORIES OF TORT LIABILITY - INNOVATOR LIABILITY. TH, A MINOR, ET AL. V. NOVARTIS PHARMACEUTICALS CORPORATION - CALIFORNIA SUPREME COURT - MERITS INNOVATOR LIABILITY IN THIS CASE. THE ISSUE IS WHETHER NOVARTIS PHARMACEUTICALS CORPORATION (NOVARTIS), A MANUFACTURER OF A BRAND NAME ASTHMA MEDICATION, CAN BE HELD LIABLE FOR NEUROLOGICAL INJURIES ALLEGED</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>DLY SUSTAINED BY TWIN MINORS IN UTERO AFTER THEIR MOTHER WAS PRESCRIBED AND CONSUMED A GEN ERIC FORM OF THE MEDICATION NEARLY SIX YEARS AFTER NOVARTIS SOLD ITS INTERESTS IN THE MEDI CATION THE CALIFORNIA COURT OF APPEAL, AN INTERMEDIATE COURT, HELD THAT PHARMACEUTICAL MA NUFACTURER NOVARTIS COULD BE HELD LIABLE FOR IN UTERO INJURIES TO AN INFANT RESULTING FROM THE MOTHER'S OFF LABEL USE OF THE DRUG BRETHINE TO CONTROL PREMATURE LABOR, WHEN BRETHINE HAD BEEN APPROVED BY THE FDA ONLY FOR TREATMENT OF PULMONARY DISEASE HERE, PLAINTIFFS AL LEGED THAT BEFORE IT SOLD ITS RIGHTS TO BRETHINE AND ITS ACTIVE COMPOUND, TERBUTALINE, IN 2001, NOVARTIS LEARNED OF STUDIES SHOWING THAT (IN THIS CASE) OFF LABEL USE OF THE ASTHMA MEDICATION TO INHIBIT PRE TERM LABOR COULD CAUSE BIRTH DEFECTS PLAINTIFFS COULD STATE NEG LIGENT FAILURE TO WARN AND NEGLIGENT MISREPRESENTATION CLAIMS AGAINST NOVARTIS BASED ON IT S FAILURE TO CHANGE THE DRUG LABEL WARNINGS BEFORE SELLING ITS RIGHTS IN THE DRUG, SO LONG AS THEY COULD ALLEGE AND PROVE THAT THE FAILURE TO CHANGE THE WARNINGS WAS A SUBSTANTIAL FACTOR CONTRIBUTING TO THEIR INJURY IN 2007 FROM THEIR MOTHER INGESTING THE GENERIC VERSIO N OF THE DRUG THE DECISION HOLDS THAT THE MANUFACTURER OF A BRAND NAME DRUG MAY BE HELD L IABLE FOR NEGLIGENT FAILURE TO WARN AND NEGLIGENT MISREPRESENTATION TO PLAINTIFFS INJURED BY TAKING A GENERIC VERSION OF THE MANUFACTURER'S BRAND NAME DRUG THE PREGNANCY, AND USE OF BRETHINE BY TH'S MOTHER, OCCURRED SEVERAL YEARS AFTER NOVARTIS HAD SOLD THE BRAND RIGHT S TO BRETHINE TO A SMALLER COMPANY NEVERTHELESS, PLAINTIFF CLAIMED THAT NOVARTIS HAD A DU TY UNDER FEDERAL LAW TO UPDATE THE WARNING LABEL AND THAT NOVARTIS'S FAILURE TO UPDATE BRE THINE'S LABEL AND TO WARN AGAINST THE POTENTIAL RISK POSED TO FETAL HEALTH, BREACHED A DUT Y OF CARE UNDER FEDERAL LAW PLAINTIFFS ALLEGED THAT SEVERAL STUDIES PUBLISHED BEFORE NOVA RTIS SOLD THE RIGHTS TO BRETHINE SHOWED THE RISKS POSED TO FETAL HEALTH, CREATING AN INFER ENCE THAT NOVARTIS WAS AWARE OF BRETHINE'S POTENTIAL RISK AND THUS WAS REQUIRED TO PROMPTL Y REVIEW ALL ADVERSE DRUG EXPERIENCE INFORMATION OBTAINED OR OTHERWISE RECEIVED BY THE APP LICANT FROM ANY SOURCE UNDER FDA REGULATIONS PLAINTIFFS ALLEGE THAT HAD NOVARTIS ADDED A WARNING ABOUT THE RISKS ASSOCIATED WITH BRETHINE BEFORE IT SOLD THE BRETHINE BRAND RIGHTS, ALL SUBSEQUENT MANUFACTURERS WOULD HAVE HAD TO USE THE SAME LABEL WITH THE SAME W ARNING UNDER FEDERAL REGULATIONS ADDITIONALLY, PLAINTIFFS ARGUE THAT IT WAS FORESEEABLE T HAT NOVARTIS'S FAILURE TO UPDATE THE LABEL WOULD CAUSE DOCTORS TO CONTINUE PRESCRIBING BRE THINE FOR MANAGEMENT OF PRETERM LABOR YEARS AFTER ITS SOLD THE BRAND RIGHTS TO THE DRUG BE CAUSE NO MANUFACTURER OF GENERIC BRETHINE OR ANY SUBSEQUENT PURCHASER OF THE BRETHINE BRAND RIGHTS WOULD ADD SUCH A WARNING IN ITS APPEAL, NOVARTIS ARGUED THAT THE COURT OF APPEAL 'S DECISION IS CONTRARY TO THE SUPREME COURT OF CALIFORNIA'S PRIOR RULING THAT A PRODUCT M ANUFACTURER MAY NOT BE HELD LI</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ABLE IN STRICT LIABILITY OR NEGLIGENCE FOR HARM CAUSED BY ANOTHER MANUFACTURER'S PRODUCT PLAINTIFFS ARGUED THAT THE COURT OF APPEAL'S RULING WAS IN LINE WITH PRINCIPLES OF CALIFORNIA TORT LAW THAT THOSE WHO CAUSE MISINFORMATION TO BE DISSEMINATED TO THE PUBLIC ARE LIABLE FOR THE CONSEQUENCES OF FORESEEABLE RELIANCE ON THAT MISINFORMATION PLAINTIFFS ALSO MADE A PUBLIC POLICY ARGUMENT THAT ASSIGNING LIABILITY TO BRAND-NAME MANUFACTURERS IS A NECESSARY RECOURSE FOR VICTIMS OF MISLABELED DRUGS AND NOVARTIS COULD HAVE AVOIDED THE LIABILITY BY SIMPLY UPDATING BRETHINE'S LABEL NOVARTIS ARGUED THAT IMPOSING A DUTY ON A PARTY THAT DERIVED NO ECONOMIC BENEFIT FROM THE SALE OF PRODUCTS THAT INJURED THE PLAINTIFFS IS CONTRARY TO FUNDAMENTAL CONCEPTS OF TORT LIABILITY AND WOULD (1) IMPROPERLY TARGET DEFENDANTS FOR THE CONDUCT OF OTHER COMPANIES OVER WHICH THEY HAVE NO CONTROL, (2) IMPOSE EXCESSIVE AND UNREALISTIC BURDENS ON MANUFACTURERS TO BECOME EXPERTS IN OTHER MANUFACTURERS' PRODUCTS, AND (3) UNDERMINE CONSUMER SAFETY BY INUNDATING USERS WITH EXCESSIVE WARNINGS FROM EVERY COMPANY THAT HAD ANY HISTORICAL OR INDIRECT CONTACT WITH THE PRODUCT THE PRIMARY ARGUMENT WE MADE IN OUR AMICUS BRIEF IS THAT PRODUCTS LIABILITY HAS ALWAYS PRESUPPOSED THAT THE PRODUCT SOLD BY THE DEFENDANT IS THE PRODUCT THAT CAUSED THE INJURY THE COURT BELOW DISPENSED WITH THAT REQUIREMENT IN HOLDING THAT A DEFENDANT COULD BE HELD LIABLE FOR A DEFECTIVELY LABELED GENERIC DRUG EVEN THOUGH THE DEFENDANT NEVER MANUFACTURED THE GENERIC DRUG, THE GENERIC DRUG THAT CAUSED THE ALLEGED INJURY WAS MANUFACTURED BY A PUTATIVE COMPETITOR, AND THE DEFENDANT NO LONGER MANUFACTURED THE BRANDED VERSION OF THAT DRUG IMPOSING DAMAGES FOR INJURIES CAUSED BY A COMPETITOR HAS NEVER BEEN A FUNCTION OF TORT LAW THIS FORM OF LIABILITY IS SO ANTI-THETICAL TO THE LAW OF TORTS THAT IT COLLIDES WITH OTHER FUNDAMENTAL PRINCIPLES EMBEDDED IN THE CONSTITUTION AND IN FEDERAL LAW IF CALIFORNIA LAW IMPOSES LIABILITY IN A CASE SUCH AS THIS, IT IS PREEMPTED BY THE PATENT ACT, WHICH VESTS IN THE FEDERAL GOVERNMENT THE EXCLUSIVE RIGHT TO ISSUE AND REGULATE PATENTS THE COURTS HAVE CONSISTENTLY HELD THAT STATE LAWS THAT SEEK TO DIMINISH THE ECONOMIC VALUE OF A PATENTED PRODUCT SOLELY BECAUSE IT WAS INNOVATIVE, AS WAS THE CASE HERE, ARE PREEMPTED FURTHER, THE RELATIONSHIP BETWEEN A GENERIC DRUG AND A BRAND NAME PRODUCT IS EXCLUSIVELY REGULATED BY THE DRUG PRICE COMPETITION AND PATENT TERM EXTENSION ACT OF 1984, COMMONLY KNOWN AS HATCH-WAXMAN, WHICH PREEMPTS ANY STATE ACTION THAT UPSETS THE BALANCE BETWEEN THE INTERESTS OF GENERIC AND BRAND DRUG MANUFACTURERS THE CALIFORNIA SUPREME COURT HAD NOT RULED, OR EVEN SCHEDULE D ORAL ARGUMENT, AS OF THE END OF 2016</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>IN AN IMPORTANT CASE INVOLVING THE RIGHT OF PROPERTY OWNERS TO SEEK PROMPT JUDICIAL REVIEW OF ADMINISTRATIVE ACTION, THE SUPREME COURT IN 2016 UNANIMOUSLY HELD IN U S ARMY CORPS O F ENGINEERS V HAWKES THAT JURISDICTIONAL DETERMINATIONS BY THE ARMY CORPS OF ENGINEERS AR E REVIEWABLE IN FEDERAL COURT UNDER THE ADMINISTRATIVE PROCEDURE ACT THE SUPREME COURT'S DECISION IS SIGNIFICANT BECAUSE PROPERTY OWNERS NO LONGER ARE FORCED TO CHOOSE BETWEEN PRO CEEDING TO DEVELOP THEIR PROPERTY AT THE RISK OF HEAVY FINES, OR DELAYING A PROJECT WHILE AWAITING THE END OF AN ARDUOUS AND EXPENSIVE PERMIT PROCESS UNDER THE CLEAN WATER ACT (CWA), THE ARMY CORPS OF ENGINEERS MAY ISSUE A SITE-SPECIFIC JURISDICTIONAL DETERMINATION (JD) DESIGNATING ALL OR A PORTION OF PRIVATE LAND AS AFFECTING WATERS OF THE UNITED STATES SU BJECT TO FEDERAL REGULATION A JD EFFECTIVELY PROHIBITS THE LANDOWNER FROM USING THE REGUL ATED PORTION OF HIS LAND WITHOUT A FEDERAL PERMIT THE EPA AND THE ARMY CORPS OF ENGINEERS HAD TAKEN THE POSITION THAT A LANDOWNER CAN CHALLENGE A JD IN COURT ONLY AFTER MAKING A P ROHIBITIVELY COSTLY AND TIME-CONSUMING APPLICATION FOR A PERMIT, WHICH THE CORPS (OR EPA, WHICH SHARES JURISDICTION OVER CWA ENFORCEMENT WITH THE CORPS) MAY THEN ISSUE A PERMIT, IS SUE A PERMIT WITH CONDITIONS AND LIMITATIONS, OR DENY A PERMIT OUTRIGHT THE PERMIT APPLIC ATION WOULD BE UNNECESSARY, AND OUTSIDE THE AGENCY'S POWER, IF THE CORPS OR EPA INCORRECTL Y ASSERTS THAT THE PROPERTY IS A WETLANDS UNDER THE AGENCIES' BROAD DEFINITION THE FOUNDA TION FILED AN AMICUS BRIEF ON BEHALF OF A CONNECTICUT COUPLE WHO HAD GONE THROUGH THE PROL ONGED, EXPENSIVE AND FRUSTRATING JD PROCESS OUR PURPOSE WAS TO PUT A HUMAN FACE ON THE IS SUE, IN BOTH HAWKES AND KENT RECYCLING V U S ARMY CORPS OF ENGINEERS (IN WHICH THE FOUND ATION HAD ALSO FILED AN AMICUS BRIEF), AN EARLIER CASE INVOLVING THE WETLANDS PERMITTING P ROCESS, THE APPLICANT WAS A BUSINESS CORPORATION IN BOTH HAWKES AND KENT RECYCLING, THE A RMY CORPS OF ENGINEERS MADE A FINAL JURISDICTIONAL DETERMINATION THAT THE SUBJECT SITE WAS SUBJECT TO CWA REGULATION AND COULD NOT BE DEVELOPED WITHOUT A PERMIT THE FOUNDATION ARG UED THAT JURISDICTIONAL DETERMINATIONS HAVE IMMEDIATE, ACTUAL AND SERIOUS REAL-WORLD IMPAC T ON THE PROPERTY OWNER, AS DID THE COMPLIANCE ORDER IN SACKETT V EPA, DECIDED BY THE SUP REME COURT IN 2012 ON MAY 31, 2016 THE SUPREME COURT RULED IN FAVOR OF HAWKES CO IN A UN ANIMOUS JUDGMENT WITH THREE SEPARATE CONCURRENCES CHIEF JUSTICE ROBERTS, WRITING THE MAJO RITY OPINION, NOTED THAT BY ISSUING AN APPROVED JD, THE CORPS FOR ALL PRACTICAL PURPOSES H AS RULED DEFINITELY THAT RESPONDENTS' PROPERTY CONTAINS JURISDICTIONAL WATERS, AND THAT AN APPROVED JD AGIVES RISE TO DIRECT AND APPRECIABLE LEGAL CONSEQUENCES THE MAJORITY OPIN ION REJECTED THE GOVERNMENT'S ARGUMENT THAT THE LANDOWNER HAS ADEQUATE ALTERNATIVES TO PRO MPT ADJUDICATION AND HELD THAT THE ALTERNATIVES EXPOSE THE LANDOWNER TO SUBSTANTIAL AND UN NECESSARY EXPENSE, RESULTING I</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>N A DENIAL OF DUE PROCESS EDUCATION CHOICE FOR WELL OVER A DECADE, ATLANTIC LEGAL HAS PROVIDED LEGAL REPRESENTATION AND COUNSEL, WITHOUT FEE, AT THE REQUEST OF CHARTER SCHOOL LEADERS AND SCHOOL CHOICE ADVOCATES. ITS WORK, OFTEN WITH OTHER ATTORNEYS ON A PRO BONO BASIS, HAS ALLOWED CHARTERS AND THEIR PROPONENTS TO AVOID SUBSTANTIAL LEGAL FEES AND TO SEEK RULINGS FAVORABLE TO SCHOOL CHOICE IN A WIDE VARIETY OF SETTINGS. OUR CLIENTS HAVE INCLUDED THE CALIFORNIA AND NEW YORK CHARTER SCHOOLS ASSOCIATIONS, EXCELLENT EDUCATION FOR EVERYONE, THE CENTER FOR EDUCATION REFORM, IMAGINE CHARTER SCHOOLS, A CHARTER SCHOOL IN TOM'S RIVER NEW JERSEY, THE UNIVERSITY HIGH SCHOOL IN FRESNO, CA AND NUMEROUS INDEPENDENT CHARTER SCHOOLS. WHILE WE HAVE EXPERIENCED SUCCESSFUL OUTCOMES IN MOST ENGAGEMENTS, EVEN WHEN SUCCESS WAS NOT FULLY ACHIEVED, WE WERE A HIGHLY VALUED RESOURCE FOR THE CHARTER SCHOOL LEADERS AND PROPONENTS IN ADVOCATING FOR EDUCATIONAL CHOICE. ATLANTIC LEGAL FOCUSES PRIMARILY ON SUPPORTING CHARTER SCHOOLS AS AN EFFECTIVE ALTERNATIVE TO FAILING DISTRICT SCHOOLS. MUCH OF THIS EFFORT IS IN RESPONSE TO REQUESTS FROM SCHOOL CHOICE SUPPORTERS AND LEADERS ON AN "AS NEEDED" BASIS. CONSEQUENTLY, OUR DOCKET OF CASES VARIES OVER TIME. A MAJOR PART OF THIS EFFORT HAS BEEN THE PUBLICATION OF THE SERIES OF STATE SPECIFIC LAW GUIDES LEVELING THE PLAYING FIELD, WRITTEN BY NATIONALLY RESPECTED LABOR LAW ATTORNEYS, TO EDUCATE CHARTER SCHOOL LEADERS ABOUT WHAT THEY NEED TO KNOW TO DEAL WITH EFFORTS BY PUBLIC EMPLOYEE UNIONS TO CURB CHARTER SCHOOLS BY UNIONIZING CHARTER SCHOOL TEACHING STAFF AND BURDENING CHARTER SCHOOLS WITH INTRUSIVE UNION WORK RULES THAT STIFLE INNOVATION. THERE HAVE BEEN SIGNIFICANT DEVELOPMENTS IN THE LAW REGULATING REPRESENTATION OF CHARTER SCHOOL TEACHERS IN RECENT YEARS, WITH THE NLRB ASSERTING A MUCH-EXPANDED FEDERAL ROLE. THE FOUNDATION WORKS TO EXPAND AND UPDATE ITS LEVELING THE PLAYING FIELD GUIDES FOR CHARTER SCHOOL LEADERS ON AN ONGOING BASIS. THIS REQUIRES ONGOING STAFF TIME AND SUBSTANTIAL PRINTING AND DISTRIBUTION EXPENSES FOR WHICH ADDITIONAL GENERAL OPERATING SUPPORT IS NEEDED. IN 2016, WE PROVIDED COUNSEL TO THE UNIVERSITY HIGH SCHOOL ("UHS") IN FRESNO, CALIFORNIA CONCERNING THE CRITICAL RENEWAL OF ITS CHARTER IN THE FACE OF OPPOSITION. NOTABLY, UNIVERSITY HIGH SCHOOL RECENTLY RANKED IN THE HIGHEST PERCENTILES IN READING APTITUDE AND IN MATH SKILLS AMONG SCHOOLS THROUGHOUT THE WORLD. UHS'S HEAD OF SCHOOL CONTACTED ATLANTIC LEGAL ABOUT SERIOUS PROBLEMS WITH UHS'S AUTHORIZING PUBLIC SCHOOL DISTRICT WITH RESPECT TO THE SCHOOL'S ADMISSIONS CRITERIA DURING UHS'S PERIODIC REAUTHORIZATION APPLICATION REVIEW. THE MISSION OF UHS HAS EMPHASIZED MUSIC AND ACADEMIC ACHIEVEMENT FROM THE SCHOOL'S BEGINNING. THE CALIFORNIA CHARTER SCHOOLS ACT ALLOWS CHARTER SCHOOLS TO DEFINE THEIR EDUCATIONAL PROGRAM, AND UHS HAS DEFINED ITS PROGRAM TO EMPHASIZE MUSIC. ONE OF THE DISTINGUISHING FEATURES OF UHS AND ONE OF THE PRIMARY REASONS FAMILIES SEEK TO SEND THEIR CHILDREN TO UHS IS THE SCHOOL'S EMPHASIS ON MUSIC. UHS HAS A MUSIC PROGRAM THAT IS INTEGRATED INTO THE CURRICULUM AND OFFERS A VARIETY OF MUSIC-RELATED ACTIVITIES, INCLUDING INSTRUMENT INSTRUCTION, MUSIC THEORY, AND MUSIC HISTORY. UHS HAS A MUSIC PROGRAM THAT IS INTEGRATED INTO THE CURRICULUM AND OFFERS A VARIETY OF MUSIC-RELATED ACTIVITIES, INCLUDING INSTRUMENT INSTRUCTION, MUSIC THEORY, AND MUSIC HISTORY. UHS HAS A MUSIC PROGRAM THAT IS INTEGRATED INTO THE CURRICULUM AND OFFERS A VARIETY OF MUSIC-RELATED ACTIVITIES, INCLUDING INSTRUMENT INSTRUCTION, MUSIC THEORY, AND MUSIC HISTORY.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>R CHILDREN TO THE CHARTER SCHOOL IS ITS MUSIC PROGRAM. MUSIC COURSES AND PARTICIPATION IN MUSIC ENSEMBLES ARE AT THE VERY HEART OF UHS. IN ORDER TO REALIZE ITS EDUCATIONAL GOALS WHICH HAVE RESULTED IN SUPERLATIVE ACHIEVEMENT (WELL OVER 90% OF THE GRADUATING CLASS GOES ON TO COLLEGE) ONE STRATEGY UTILIZED BY UHS HAS BEEN ADMISSION REQUIREMENTS TARGETING THE SCHOOL'S EDUCATIONAL EMPHASIS. IN PRIOR CHARTER TERMS, UHS HAD ESTABLISHED ADMISSION REQUIREMENTS FOR BOTH MUSIC AND MATHEMATICS. FOR THE 2017-2022 CHARTER TERM, UHS HAS REMOVED THE MATHEMATICS REQUIREMENT, BUT THE MUSIC REQUIREMENT REMAINS. UHS UTILIZES THE MUSIC ADMISSION REQUIREMENT TO ENSURE THAT STUDENT APPLICANTS ARE ACTUALLY INTERESTED IN MUSIC BECAUSE THEY MUST TAKE A MUSIC COURSE AND PARTICIPATE IN AN ENSEMBLE EACH YEAR THEY ENROLL AT UHS. THE SCHOOL'S CURRENT ADMISSIONS CRITERIA STATE THAT STUDENTS WILL BE ACCEPTED TO UHS DURING THEIR EIGHTH GRADE YEAR FOR THE NINTH GRADE AND MUST HAVE MET THE STANDARD OF INTERMEDIATE PROFICIENCY IN VOCAL OR INSTRUMENTAL MUSIC, (USUALLY ATTAINED WITH TWO YEARS OF EXPERIENCE), AND THAT ALL STUDENTS ARE REQUIRED TO TAKE FOUR YEARS OF MUSIC PERFORMANCE AND THEORY AT UHS. THE AUTHORIZING DISTRICT HAS QUESTIONED THESE CRITERIA, ASSERTING THAT UHS HAS TO SHOW THAT THE ADMISSIONS CRITERIA DO NOT HAVE AN ADVERSE IMPACT ON PROTECTED MINORITIES. UHS'S STUDENT POPULATION IS ETHNICALLY DIVERSE, WITH A SIGNIFICANT ASIAN AMERICAN CONTINGENT. THE AUTHORIZING DISTRICT IS SAYING, IN EFFECT, THAT UHS MUST ACCEPT EVERYONE WHO APPLIES, WHEREAS UHS TAKES THE POSITION THAT ITS ADMISSIONS CRITERIA ARE TAILORED TO THE SCHOOL'S MISSION, WHICH HAS BEEN APPROVED BY THE DISTRICT IN PRIOR YEARS. ALTHOUGH UHS HAS REGULAR OUTSIDE COUNSEL, THE HEAD OF SCHOOL WANTED A SECOND LEGAL OPINION AND APPROACHED ATLANTIC LEGAL BECAUSE OF THE FOUNDATION'S NATIONAL EXPERIENCE AND REPUTATION IN THIS SPECIALIZED AREA OF THE LAW. ATLANTIC LEGAL REVIEWED AND COMMENTED ON UHS'S DRAFT RESPONSE TO THE AUTHORIZING DISTRICT. WE WILL CONTINUE TO WORK WITH THE UHS BOARD AND OUTSIDE COUNSEL IN THEIR FURTHER DIALOG WITH THE DISTRICT AND, IF NECESSARY, ASSIST WITH A LEGAL CHALLENGE TO ANY ADVERSE ACTION BY THE DISTRICT. ATLANTIC LEGAL HAS BEEN WORKING WITH VOLUNTEER OUTSIDE COUNSEL FOR A GROUP OF PARENTS WHO ARE FORMING AN ELMHURST, NEW YORK CHARTER SCHOOL IN THE BOROUGH OF QUEENS, NEW YORK. THE VOLUNTEER LAWYER IS A SINGLE PRACTITIONER WHOSE LEGAL PRACTICE AND EXPERTISE IS MAINLY REAL ESTATE LAW AND WHO HAS LITTLE OR NO EXPERIENCE WITH CHARTER SCHOOL LAW. THE ATTORNEY HAS SOUGHT ATLANTIC LEGAL'S ASSISTANCE IN GUIDING THE SPONSORS OF THE CHARTER SCHOOL THROUGH THE CHARTER AUTHORIZATION PROCESS, WITH AN EMPHASIS ON CHARTER SCHOOL SPONSOR AND BOARD GOVERNANCE ISSUES.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>THE ELMHURST SECTION OF QUEENS (DISTRICT 24) IS VERY DIVERSE RACIALLY, ETHNICALLY AND CULT URALLY, WITH A LATINO MAJORITY AND A LARGE, MAINLY SOUTH ASIAN (INDIAN, PAKISTANI AND BANG LADESHI) AND EAST ASIAN (CHINESE AND TAIWANESE) MINORITY. THE DEMOGRAPHICS OF DISTRICT 24 WOULD LIKELY MAKE THE CHARTER A TITLE 1 SCHOOL, SERVING A PREDOMINATELY IMMIGRANT POPULATI ON WITH A LARGE CONTINGENT OF ENGLISH AS A SECOND LANGUAGE (ESL) STUDENTS. THE CHARTER SCH OOL'S ULTIMATE GOAL IS A K THROUGH 5 PROGRAM WITH 450 TO 600 STUDENTS. ATLANTIC LEGAL WOULD BE INVOLVED "FROM THE GROUND UP " LEVELING THE PLAYING FIELD. B NEW CALIFORNIA EDITION. C ALIFORNIA'S CHARTER MOVEMENT HAS BEEN A LEADER IN ENERGIZING PUBLIC EDUCATION WITH A ROBUST INFUSION OF INNOVATIVE SCHOOLS. NOW MORE THAN 1,200 STRONG, SERVING OVER 600,000 STUDENTS STATEWIDE, CALIFORNIA'S CHARTER SCHOOLS REPRESENT A DIVERSITY OF INSTRUCTIONAL PROGRAMS AND OPERATIONAL DESIGN AS UNIQUE AS THE COMMUNITIES THEY SERVE. AS THE MOVEMENT HAS EVOLVED FROM A HANDFUL OF SCHOOLS FOCUSED ON IMPROVING AND INCREASING INNOVATION, TO A BROAD BASED MOVEMENT FOCUSED ON HIGH QUALITY OUTCOMES, INCREASING ATTENTION HAS BEEN FOCUSED ON EXAMINING THE DIVERSITY OF OPERATIONAL STRUCTURES, AND HOW TO ENHANCE THE VITAL ROLE OF TEACHERS. ONE ELEMENT OF SCHOOL OPERATIONS AND STRUCTURES THAT HAS BEEN HOTLY DEBATED IS THE ROLE OF COLLECTIVE BARGAINING IN THE CHARTER STRUCTURE. THE OPERATIONAL FLEXIBILITY THAT CHARTERS ENJOY HAS TYPICALLY LED CHARTER LEADERS TO TRY TO REMAIN UNENCUMBERED BY THE COLLECTIVE BARGAINING AGREEMENTS THAT CONSTRAIN DISTRICT SCHOOLS, ALTHOUGH SOME CHARTERS CHOOSE TO INTEGRATE COLLECTIVE BARGAINING IN THEIR DESIGN. EFFORTS TO ORGANIZE CHARTER SCHOOL TEACHERS AND OTHER EMPLOYEES ARE LIKELY TO HAVE A SIGNIFICANT IMPACT ON THE FLEXIBILITY THE SCHOOL NEEDS TO MEET ITS CHARTER RESPONSIBILITIES, AND CHARTER ADMINISTRATORS NEED TO KNOW HOW TO REACT WHEN THE UNION SEEKS TO REPRESENT EMPLOYEES. CHARTER BOARDS AND ADMINISTRATORS ARE WELL ADVISED TO SEEK COUNSEL FROM LAW FIRMS THAT PRACTICE REGULARLY IN THIS AREA. WHATEVER CHOICES CHARTER COMMUNITIES MAKE TO BEST SERVE THEIR STUDENTS, WE BELIEVE THAT THOSE CHOICES MUST BE MADE WITH THE BENEFIT OF FULL INFORMATION, TRANSPARENCY, COMMUNICATION, AND CLARITY ABOUT THE ROLES AND RESPONSIBILITIES OF CHARTER BOARDS, LEADERS, TEACHERS, AND ALL OTHERS ENGAGED IN EACH CHARTER'S COMMUNITY. THE FOUNDATION'S LEVELING THE PLAYING FIELD MONOGRAPHS, PUBLISHED WITH EXTENSIVE PRO BONO ASSISTANCE OF THE NATIONAL LABOR RELATIONS LAW FIRM OF JACKSON LEWIS LLP, ARE DESIGNED TO ANSWER IMPORTANT QUESTIONS ABOUT THE UNIONIZATION PROCESS, WHAT CHARTER LEADERS MUST DO TO FOSTER POSITIVE LABOR RELATIONS, AND WHERE AND HOW TO SEEK HELP TO IMPROVE OPERATIONAL QUALITY. NEW EDITIONS OF STATE SPECIFIC VERSIONS OF LEVELING THE PLAYING FIELD, STARTING WITH CALIFORNIA (EXPECTED TO BE RELEASED IN SPRING 2017), ARE PROMPTED BY SIGNIFICANT DEVELOPMENTS IN LABOR LAW AS APPLIED TO CHARTERS BEGINNING IN 2012, AND CONTINUING.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>NG, THE NATIONAL LABOR RELATIONS BOARD HAS TAKEN JURISDICTION FOR PURPOSES OF SUPERVISING REPRESENTATION ELECTIONS OVER INDIVIDUAL CHARTER SCHOOLS IN SEVERAL STATES SINCE 2012, THE NLRB OR ITS REGIONAL OFFICES HAVE ASSERTED JURISDICTION OVER CHARTER SCHOOLS, DESPITE STATE OR LOCAL LAW, AT SCHOOLS IN ILLINOIS, PENNSYLVANIA, NEW YORK, MICHIGAN, LOUISIANA, MINNESOTA, OHIO, TEXAS AND CALIFORNIA. THE TREND IS TOWARD NLRB JURISDICTION OVER CHARTER SCHOOL UNION ORGANIZING. IN NO CASE SINCE 2012 HAS THE NLRB DECLINED TO TAKE JURISDICTION OVER A CHARTER SCHOOL WHEN IT WAS ASKED TO DO SO. TEACHERS UNIONS NOW RECOGNIZE THIS JURISDICTIONAL TENDENCY AND MAY OPT TO INITIATE NLRB JURISDICTION AND VOTING PROCEDURES THEMSELVES. IN ONE NOTABLE DECISION, THE NLRB DENIED A REQUEST FOR REVIEW AND THUS UPHeld A 2015 REGIONAL OFFICE DECISION ASSERTING NLRB JURISDICTION OVER A CALIFORNIA CHARTER SCHOOL WHICH WAS DULY ORGANIZED UNDER THE CALIFORNIA CHARTER SCHOOLS ACT, THE NLRB PROCESSED THE UNION'S NLRB REPRESENTATION PETITION OVER THE CHARTER SCHOOL'S OBJECTIONS. THE FOUNDATION HAS PUBLISHED SEVERAL WIDELY DISTRIBUTED STATE SPECIFIC GUIDES FOR LEADERSHIP OF CHARTERS. CALIFORNIA, NEW YORK, NEW JERSEY, MASSACHUSETTS AND MICHIGAN BEING AMONG THEM. THE THIRD EDITION OF THE CALIFORNIA GUIDE IS IN PROOF AT THIS WRITING AND WILL BE DISSEMINATED IN SPRING OF 2017 WITH THE ACTIVE SUPPORT OF THE CALIFORNIA CHARTER SCHOOLS ASSOCIATION. THE FOUNDATION IS PLANNING TO UPDATE OTHER STATE VERSIONS OF THE LEVELING THE PLAYING FIELD SERIES THEREAFTER.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	ATLANTIC LEGAL HAS ENGAGED AN OUTSIDE ACCOUNTING FIRM TO PREPARE ITS FORM 990. THE DRAFT FORM 990, PREPARED BY THE OUTSIDE ACCOUNTING FIRM, WAS PROVIDED TO THE CHAIRMAN OF THE BOARD AND EACH DIRECTOR BY ELECTRONIC MAIL PRIOR TO FILING WITH THE IRS. EACH DIRECTOR WAS ASKED TO REVIEW THE DRAFT FORM 990 AND PROVIDE COMMENTS OR QUESTIONS. THE OFFICERS OF THE FOUNDATION AND THE FOUNDATION'S BOOKKEEPING CONSULTANT WERE IN FREQUENT COMMUNICATION WITH THE FOUNDATION'S OUTSIDE ACCOUNTANTS AND AUDITORS BY ELECTRONIC MAIL AND TELEPHONE TO PROVIDE INFORMATION, RAISE QUESTIONS AND PROVIDE COMMENTS ON THE FORM 990 PRIOR TO FILING WITH THE IRS. AFTER ALL QUESTIONS AND COMMENTS HAVE BEEN ADDRESSED, THE FINAL FORM 990 IS PREPARED AND SUBMITTED TO THE PRESIDENT OF THE FOUNDATION FOR HIS APPROVAL AND SIGNATURE. IT IS THEN FILED WITH THE IRS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE FOUNDATION'S CONFLICT OF INTEREST POLICY IS SUBMITTED ANNUALLY TO EACH BOARD MEMBER, ADVISOR AND STAFF MEMBER FOR REVIEW AND SIGNATURE IF IT IS DETERMINED THAT AN ACTUAL CONFLICT EXISTS, THE BOARD MEMBER, ADVISOR OR STAFF MEMBER WILL BE NOTIFIED AND THE MATTER WILL BE INVESTIGATED BY THE CHAIRMAN NO BOARD MEMBER WILL BE ALLOWED TO VOTE OR PARTICIPATE IN BOARD DISCUSSIONS ABOUT ANY MATTERS INVOLVING THE CONFLICT UNTIL IT IS RESOLVED

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE EXECUTIVE COMMITTEE OF ATLANTIC LEGAL'S BOARD WITHOUT THE PARTICIPATION OF THE PRESIDENT, DETERMINES THE COMPENSATION OF MEMBERS OF THE SENIOR STAFF, I E , THE PRESIDENT AND THE SENIOR VICE-PRESIDENTS THE EXECUTIVE COMMITTEE CONSIDERS COMPARABLE SALARIES OF OTHER EMPLOYERS OF LAWYERS IN THE SAME GEOGRAPHICAL MARKET AND NATIONWIDE THIS PROCESS WAS LAST UNDERTAKEN IN NOVEMBER 2014 AND WAS DOCUMENTED IN THE MINUTES OF THE EXECUTIVE COMMITTEE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FOUNDATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE THE RETURN IS POSTED ON GUIDESTAR ORG AND OTHER SIMILAR TYPES OF WEBSITES IN ADDITION, THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE FOUNDATION IS GOVERNED BY A 32 MEMBER BOARD OF DIRECTORS, 31 OF WHOM ARE INDEPENDENT DIRECTORS THE INDEPENDENT DIRECTORS SERVE WITHOUT COMPENSATION THE BOARD ORDINARILY MEETS 3 TIMES A YEAR BETWEEN BOARD MEETINGS, THE FOUNDATION IS DIRECTED BY AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF 10 DIRECTORS, 9 OF WHOM ARE INDEPENDENT DIRECTORS THE 9 INDEPENDENT MEMBERS OF THE EXECUTIVE COMMITTEE ALSO ACT AS THE AUDIT COMMITTEE, RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT OUTSIDE ACCOUNTANT/AUDITOR THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR